IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 21ST AUGUST 2006 / 30TH SRAVANA 1928

ST.Rev..No. 7 of 2003()

TA.680/2001 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD
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PETITIONER

M/S. ALUKKAS JEWELLERY, M.O.ROAD,
THRISSUR.

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS:

THE STATE OF KERALA.

BY G.P. SRI. JULIAN XAVIER

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 21/08/2006, ALONG WITH STRV NO. 30 OF 2003 STRV NO. 52 OF 2003 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO. 7,30 & 52 OF 2003

Dated this the 21st day of August, 2006

JUDGMENT

Ramachandran Nair,J.

These three Tax Revisions arise from the common order of the Tribunal in the appeals filed by the petitioner against sales tax assessments for 1992-93, 1993-94 and 1994-95. It is seen that for all the three years, massive amounts have been declared by the petitioner before the Settlement Commission for the purpose of assessment. Besides this, during inspection for 1992-93 and 1993-94 stock variation was noticed and either penalty was levied or petitioner admitted non-maintenance of accounts and paid compounding fee. Even though counsel for the petitioner relied on the decision of the Supreme Court GIRDHARI LAL NANNELAL V. SALES TAX COMMISSIONER, 39 STC 30 and submitted that disclosure of income to Income-tax Department should not be based for sales tax assessment, we find the Tribunal sustained the rejection of books of accounts and additions on other grounds also. In any case, we find that the Tribunal,

though sustained rejection of books of accounts, granted substantial relief to the petitioner and they followed a standard pattern of making addition at 12 times the suppression noticed. Since petitioner got substantial relief in the appeals, we do not want to interfere with the pattern of addition followed by the Tribunal for all the three years which is the same. No question of law arises from the order of the Tribunal and we therefore dismiss the Revision Petitions.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge